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## **Delinquent taxes of the rich, famous; O.J. Simpson, Dionne Warwick and Sinbad make the state's list, as does a developer who received millions in L.A. city subsidies.**

By Patrick McGreevy, Times Staff Writer

SACRAMENTO -- Tapping into the fear of public humiliation to get Californians to pay delinquent taxes, the state has released a list of the 224 worst scofflaws, including a developer whose firm has been awarded tens of millions of dollars in subsidies from the city of Los Angeles and celebrities Dionne Warwick and O.J. Simpson.

The list originally included 250 people. But the threat of their names going on a public website convinced 26 of the biggest tax scofflaws to agree to settle their state income tax bills, bringing in about \$300,000 in payments so far, according to State Controller John Chiang.

"Unfortunately these 250 people have put themselves above the 14 million people who have done the right thing and paid their taxes," Chiang said Wednesday.

A bill approved by the state Legislature compelled the list to be released publicly on the website of the state Franchise Tax Board. Chiang said he supports the action and believes it will be effective in cases in which tax liens and warning letters have failed.

"Certainly people don't want the public embarrassment of being on the list," the controller said. "I wouldn't want to be on a list with O.J. Simpson."

The list says Orenthal Simpson of Miami owes \$1,435,484 in personal income taxes, with a tax lien dating back to 1999. An attorney for Simpson said he does not know about his tax status.

Simpson, a former professional football player and actor, left California for Florida after he was acquitted of murdering Ron Goldman and Nicole Brown Simpson in 1994. A civil jury later found Simpson liable for the killings and ordered him to pay \$33.5 million.

Others on the list include Christopher Hammond of Los Angeles, who, as lead developer for the Marlton Square shopping center and housing development, was a partner in a corporation that was awarded \$38 million in subsidies and loans from the Los Angeles Community Redevelopment Agency.

The state lists Hammond as owing \$231,000.

Hammond, a former Los Angeles city parks commissioner and contributor to politicians including former Mayor James K. Hahn, predicted he would be removed from the list as early as today after filing paperwork. The amount owed has been in dispute but he is making monthly payments to cover the past-due taxes, he said.

"I've made the arrangements" to be taken off the list, Hammond said, adding that he paid \$90,000 in taxes to the state last year.

Denise Azimi, a spokeswoman for the tax board, said only, "We are working with him to resolve this."

Hammond said his personal income tax situation will have no effect on the Marlton Square project, which was awarded subsidies by the City Council in 2004.

Community Redevelopment Agency spokeswoman Kiara Harris said the project has been delayed, although she would not elaborate.

Most of the names on the state list are not well known.

The three largest personal tax delinquencies on the list are Waheed U. Begum of Fremont, Calif., who owes \$10.5 million; Benedicto and Teresita Yujuico of Incline Village, Nev., who owe \$8.1 million; and Big H. Ng of San Francisco, who owes \$6.8 million.

The biggest tax debt on the list, \$26.8 million, is corporate income tax owed to the state by Rapid American Corp., which has long been headed by financier Meshulam Riklis, the former husband of actress-singer Pia Zadora.

A message left at Riklis' corporate office in New York was not returned.

The list says the state is owed \$2,665,305 in personal income taxes by singer Dionne Warwick of South Orange, N.J., with the tax lien dating back to 1997.

The comedian and actor Sinbad, whose last name is Adkins, is listed as owing \$2,138,592 in personal income taxes to the state, with the tax lien dated from 1999.

Calls to representatives of Warwick and Sinbad were not returned.

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